

INSTRUCTIONS: Important instructions are available in the accompanying brochure entitled, “How to Complete an Application for Changed Assessment.” Be sure to read these new instructions prior to completion of your application.

Form Highlights and Information of Importance:

- Be sure to **use the State mandated form, SBE FORM AH 305/OC**. No other form will be accepted.
- If you are authorizing an agent to act for you, you **MUST** complete and sign Section 2 (“Agent’s Authorization”) or an agent’s authorization may be attached to this application by using COB form 305-A. Be sure to read instructions for details.
- Be **SURE** to **sign your application**, preferably in blue ink.
- In Section 5, be sure to check only **ONE** box.
- If you are challenging **more than one type** of appeal, you must complete a **separate application** form for each. Further, if you are challenging **more than one roll year**, you must complete a **separate application** form for each year appealed.
- In Section 6, check only the **box(es)** that apply and **best** describe(s) the facts you relied upon.
- Be sure to complete **ALL** applicable sections of the form or your application may be returned as invalid.
- If you are **challenging the regular roll as a result of an audit by the Assessor**, you must file separate applications for your real property and business personal property if both issues are being challenged **unless** your real property and business personal property are combined on the secured roll.
- If you are **appealing only an item, category, or class of property**, attach a separate sheet identifying what property will be the subject of this appeal.
- **APPEAL AFTER AN AUDIT** must include a complete description of each property (item, category, or class of property) being appealed and the reason for the appeal.

Assessment Appeals Assistance:

- *Be sure to read your instructions thoroughly.*
- Visit our Web site at www.ocgov.com/cob for appeals information and downloadable forms, instructions, community outreach workshops, and informational brochures.
- If you are requesting Findings of Fact, use the fee schedule in effect at the time of hearing. You can obtain this information by contacting the Clerk of the Board or by reviewing Assessment Appeals Board Rule 12 and current composite rate at www.ocgov.com/cob.
- Stop by our office for personal assistance.

Where to File an Application:

In Person:

Clerk of the Board Office
Hall of Administration
10 Civic Center Plaza, Room 101
Santa Ana, California 92701

By Mail:

Orange County Assessment Appeals Board
P.O. Box 22023
Santa Ana, California 92702-2023

Type of Assessment and Filing Deadlines:

- Regular Appeals: **July 2 to September 15 Each Year at 5:00 p.m.***
- Supplemental/Roll Correction Appeals: **60 Days** from Date of Notice*
- Escape Appeals: **60 Days** from Date of Notice*
- Calamity Appeals: **6 Months** from Date of Calamity Reassessment Notice*

** If the last day of the filing deadline falls on a weekend or holiday, the filing period will be extended to the next business day at 5:00 p.m.*

Proof Required:

You must be able to present **factual evidence** that your assessment should be lowered. This evidence must show comparable sales or other real estate market data supporting your opinion of value **as of the event date**, and up to **90 days thereafter**. Sales or other evidence that dates more than 90 days after the event date **may not** be considered by the Assessment Appeals Board and will not support your appeal. This information should **not be submitted** with your application. You must bring your evidence to the hearing. If you fail to provide evidence, your appeal will be denied. Workshops on “How to Prepare for Your Hearing” are provided throughout the year at a location near you.